

## **EXHIBIT G**

**UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO**

In re:

THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO,

Debtor.<sup>1</sup>

PROMESA

Title III

No. 17 BK 3283-LTS  
(Jointly Administered)

**AMBAC ASSURANCE CORPORATION'S FIRST SET OF INTERROGATORIES TO  
THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO,  
AS REPRESENTATIVE OF THE COMMONWEALTH OF PUERTO RICO, AND THE  
PUERTO RICO FISCAL AGENCY AND FINANCIAL ADVISORY AUTHORITY  
RELATING TO CASH RULE 2004 DISCOVERY**

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<sup>1</sup> The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (the "Commonwealth") (Bankruptcy Case No. 17-BK-3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17-BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17-BK-3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17-BK-3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17-BK-4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority ("PBA") (Bankruptcy Case No. 19-BK-5233-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

Pursuant to Rule 2004 of the Federal Rules of Bankruptcy Procedure, Rules 26 and 33 of the Federal Rules of Civil Procedure, and the Local Rules for the United States District Court for the District of Puerto Rico, Ambac Assurance Corporation (“Ambac”), by its attorneys, hereby serves the following interrogatories (the “Interrogatories” and, each individually, an “Interrogatory”) on the Financial Oversight and Management Board for Puerto Rico (the “Board”), as representative of the Commonwealth of Puerto Rico, and the Puerto Rico Fiscal Agency and Financial Advisory Authority (“AAFAF”) and requests that the Board and AAFAF answer the Interrogatories fully in writing under oath, in accordance with the Federal Rules of Civil Procedure, and supplement such answers as required by Rule 26(e) of the Federal Rules of Civil Procedure.

### **DEFINITIONS**

1. “AAFAF” means the Puerto Rico Fiscal Agency and Financial Advisory Authority.
2. “Board” means the Financial Oversight and Management Board for Puerto Rico, in its capacity as representative of the Commonwealth of Puerto Rico in these Title III Cases.
3. “Commonwealth” means the Commonwealth of Puerto Rico and its instrumentalities, including all agencies, departments, public corporations, and other political subdivisions.
4. “Government” means the Commonwealth, AAFAF, and the Board, and any persons or entities acting on behalf of the Commonwealth, AAFAF, and the Board, including, without limitation, any current or former consultants, advisors, or experts.
5. “Identify” means, with respect to a document, to (i) state the nature and title of the document, (ii) state the author of the document, (iii) state all persons who received or saw the document, (iv) state the date on which the document was prepared, (v) state the substance of the

contents of the analysis or document, and (vi) state the present location and custodian of the document.

6. “Independent Accounting Process” means the “five-step independent accounting process” described in the *Informative Motion Regarding the Disclosure of Cash Balances of Puerto Rico Government Entities*, No. 17 BK 3283-LTS (Dec. 20, 2017), ECF No. 2120, that AAFAF established “to determine and assess the nature (*e.g.*, restricted or not) and cash balances of all active and nonactive bank accounts” of the Commonwealth and its instrumentalities.

7. “You” or “Your” means AAFAF or the Board (as applicable), and any persons or entities acting on the applicable entity’s behalf.

### **INSTRUCTIONS**

1. You are to answer the Interrogatories as completely as possible.
2. The Interrogatories shall be answered based upon Your entire knowledge from all sources, including all information in the possession of Your attorneys or other persons working on Your behalf or any of their agents, employees, representatives, or investigators.
3. If You cannot answer the Interrogatories in full after exercising due diligence to secure the full information to do so, so state and answer to the extent possible, specifying Your inability to answer the remainder, stating whatever information or knowledge You have concerning the unanswered portion, and describing what You did in attempting to secure the unknown information. If precise information cannot be supplied, state the best estimation or approximation, designated as such.
4. If You object to a portion or aspect of the Interrogatories, or withhold any document or portion thereof, state the grounds for Your objection with specificity and answer the remainder of the Interrogatories or produce the portion of the document about which You do not object. If

any information is withheld on the basis of a claim of privilege, set forth in writing all information required by Rule 26(b)(5) of the Federal Rules of Civil Procedure, or such information as otherwise agreed by the parties.

5. The obligation to respond to the Interrogatories is continuing in nature, pursuant to Rule 26(e) of the Federal Rules of Civil Procedure. If at any time after responding to the Interrogatories You discover additional information that will make Your response to the Interrogatories more complete or correct, You are required to supplement or correct Your response as soon as reasonably possible.

6. The Interrogatories shall not be construed as a waiver or abridgment of, and are not intended to waive, any argument or defense, nor shall they be construed as any admission of fact.

7. In order to bring within the scope of the Interrogatories any information that might otherwise be construed to be outside of their scope, the following rules of construction shall apply: (i) the singular includes the plural and vice versa; (ii) the masculine, feminine, or neuter pronoun does not exclude other genders; (iii) the words “and” and “or” shall be construed as either conjunctive or disjunctive in such manner as will broaden as widely as possible the scope of the Interrogatories; (iv) the words “all,” “any,” and “each” shall each be construed broadly, meaning “any and all”; (v) the word “including” should be read to mean “including, without limitation”; (vi) the present tense should be construed to include the past tense and vice versa; (vii) references to employees, officers, directors, agents, consultants, advisors, or experts include both current and former employees, officers, directors, agents, consultants, advisors, and experts; and (viii) defined terms should be given their broadest meaning regardless of whether they are capitalized in the Interrogatories. Where the answer to an Interrogatory is based on a document, You shall produce a copy of the document along with the response to the Interrogatory, or, if such document

previously has been produced to Ambac in the course of discovery in this proceeding, identify the Bates Number of such document.

8. Unless otherwise indicated, the time period applicable to the Interrogatories is July 1, 2014 to present (the “Relevant Period”), and shall include all documents and information that relate in whole or in part to such period, or to events or circumstances during such period, even though dated, prepared, generated, or received before or after that period.

### **INTERROGATORIES**

1. Identify any analysis the Government has undertaken or expects to undertake to determine the “essential public services,” under PROMESA § 201(b)(1)(B), 48 U.S.C. § 2141(b)(1)(B), of the Commonwealth, and/or the operating costs or expenses of the Commonwealth associated with such services, including (without limitation) any analysis conducted pursuant to Steps 3 and 4 of the Independent Accounting Process.

2. Identify any analysis the Government has undertaken or expects to undertake to determine what operating costs or expenses of the Commonwealth may be necessary to maintain in good condition the operations of the Commonwealth, including (without limitation) any analysis conducted pursuant to Steps 3 and 4 of the Independent Accounting Process.

3. Identify all facts and data supporting Your contention that the expenditures authorized in the Board’s certified fiscal plans and budgets constitute operating costs or expenses of the Commonwealth associated with “essential public services,” under PROMESA § 201(b)(1)(B), 48 U.S.C. § 2141(b)(1)(B), of the Commonwealth.

4. Identify all facts and data supporting Your contention that the expenditures authorized in the Board’s certified fiscal plans and budgets constitute operating costs or expenses

of the Commonwealth that are necessary to maintain in good condition the operations of the Commonwealth.

5. With respect to any of Ambac's requests for admission relating to Cash Rule 2004 Discovery that You do not admit in full, identify any facts and documents that You contend supports Your response to the request for admission.

Dated: August 4, 2020  
San Juan, Puerto Rico

**FERRAIUOLI LLC**

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